IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 20TH SEPTEMBER 2007 / 29TH BHADRA 1929

WP(C).No. 19243 of 2007(N)

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PETITIONER:

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P.N.SIDHQUE, P.P.HOUSE, THAROOR P.O.,
PALAKKAD.

BY ADV. SRI.S.ANANTHAKRISHNAN

RESPONDENTS:

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THE THASILDAR, ALATHUR, PALAKKAD DIST.
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 19243 of 2007**

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**Dated, this the 20th day of September, 2007**

**J U D G M E N T**

Since it is conceded in the counter affidavit that on measurement of plinth area of petitioner's building by the PWD, the plinth area is found to be below the limit that attracts luxury tax, this writ petition is allowed quashing the assessment and demand of luxury tax in respect of petitioner's building.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg